



STATE OF MICHIGAN

**Family
Independence
Agency**

Memo

235 S. Grand Avenue
Lansing, MI 48909
www.mfia.state.mi.us

Office of Internal Audit

Tel: 517 373-8770
Fax: 517 373-8771

**To: Timothy McBrien, Acting District Manager
Ira Jones, Acting District Manager
Greenfield/Joy District, Wayne County FIA**

Date: October 7, 2002

**From: Rita Barker, Director
Office of Internal Audit**

**Subject: Audit of SER Burial Payments
October 1, 2001 through June 30, 2002
Audit #2002-007**

The Office of Internal Audit performed an audit of Greenfield/Joy District State Emergency Relief (SER) payments for burial services for the period October 1, 2001 through June 30, 2002. We selected a sample of 15 payments, and reviewed the casefiles and documentation in the accounting office to determine if a properly completed Authorization/Invoice (FIA-849) and Application (FIA-1171), and a bill or invoice from the funeral home and/or cemetery were on file, and if the file contained evidence that the worker verified that the deceased clients had no other assets that could be used to pay for the burial expenses. Our audit was conducted in accordance with Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors.

The district was unable to locate two of the 15 cases in our sample. In one case the worker authorized the payment without considering the customer's cash assets. In another case the family contribution exceeded the SER limits and therefore, the SER payment should have been denied. We found that the required forms and documentation were in the casefiles or on file in the Accounting office for the remaining 11 payments.

WE RECOMMEND that the Greenfield/Joy District ensure that workers follow policy when authorizing SER burial payments and retain documentation for all payments authorized.

We thank your staff for their cooperation during our audit.